

Exhibit B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
REGARDING (A) ASSERTED AMOUNT CLAIMS, (B) CLAIMS
SUBJECT TO MODIFICATION, AND (C) CLAIMS TO BE EXPUNGED,
AS IDENTIFIED IN THIRTY-SECOND OMNIBUS CLAIMS OBJECTION

("THIRTY-SECOND OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And
Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To
Modification, And (C) Claims To Be Expunged, dated November 14, 2008 (the "Thirty-Second
Omnibus Claims Objection"),¹ of Delphi Corporation ("Delphi") and certain of its subsidiaries
and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the record of the hearing held on the Thirty-Second Omnibus Claims
Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Thirty-Second Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C-1, and C-2 hereto was properly and timely served with a copy of the Thirty-Second Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Thirty-Second Omnibus Claims Objection, and notice of the deadline for responding to the Thirty-Second Omnibus Claims Objection. No other or further notice of the Thirty-Second Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Thirty-Second Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Thirty-Second Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Thirty-Second Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto assert liabilities or dollar amounts that the Debtors have determined should be allowed in their asserted amounts (the "Asserted Amount Claims").

D. The Claims listed on Exhibit B hereto assert claims that the Debtors have determined should be modified solely to assert a properly classified, fully liquidated claim

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

amount against a Debtor that, in some instances, may be different from the one identified by the Claimant (the "Claims Subject To Modification").

E. The Claims listed on Exhibit C-1 hereto under the column heading Claims To Be Expunged are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

F. The Claims listed on Exhibit C-2 hereto assert liabilities or dollar amounts that are not owing as a result of settlements in principle with the holders of such Claims (the "Claims To Be Expunged Pursuant To Settlement").

G. Exhibit E hereto displays the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits A, B, C-1, C-2, D-1, D-2, and D-3. Exhibit F sets forth each of the Claims referenced on Exhibits A, B, C-1, C-2, D-1, D-2, and D-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

H. The relief requested in the Thirty-Second Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Asserted Amount Claim listed on Exhibit A hereto is hereby allowed at the amount asserted on the corresponding proof of claim.

2. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit B hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit B hereto shall be entitled to (a) recover any

Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit B hereto. Each Claim Subject To Modification is hereby modified and allowed to reflect the Modified Total as set forth on Exhibit B hereto.

3. Each of the Claims To Be Expunged listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.

4. Each of the Claims To Be Expunged Pursuant To Settlement listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.

5. Allowance of each of the Asserted Amount Claims set forth on Exhibit A hereto and each of the Claims As Modified set forth on Exhibit B hereto (and together with the Asserted Amount Claims, the "Allowed Claims") is subject to the following:

- (a) Without further order of this Court, the Debtors are authorized to offset or reduce the Allowed Claim for purposes of distribution to holders of allowed claims entitled to receive distributions under any plan of reorganization of the Debtors by the amount of any cure payments made on account of the assumption, pursuant to section 365 of the Bankruptcy Code, of an executory contract or unexpired lease to which the counterparty associated with the Proof of Claim is a party.
- (b) To the extent an Asserted Amount Claim set forth on Exhibit A or a Claim Subject To Modification set forth on Exhibit B also incorporates a reclamation demand with respect to which either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), the Claimant holding such Claim reserves the right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for that portion of the Claim subject to such Reclamation Agreement, subject to the

Debtors' right to seek, at any time and notwithstanding a Claimant's agreement to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid and the classification set forth on Exhibit A or Exhibit B for such Allowed Claim shall not be deemed to waive or in any way impair the foregoing right of the Claimant to seek administrative expense priority status for that portion of the Allowed Claim subject to such Reclamation Agreement.

- (c) The allowance of the Allowed Claim shall act as an injunction against any "Person" (as that term is defined in 101(41) of the Bankruptcy Code) commencing any action, employment of process, or act to collect, offset, or recover with respect to each such Allowed Claim.
- (d) The allowance of each such Allowed Claim subject to this Thirty-Second Omnibus Claims Objection resolves all of the responses filed by Claimants to prior omnibus claims objections with respect to each such Allowed Claim subject to the Thirty-Second Omnibus Claims Objection.

6. With respect to each Claim for which a Response to the Thirty-Second Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits D-1, D-2, and D-3 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Response was untimely or otherwise deficient under the Claims Objection Procedures Order.

7. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Thirty-Second Omnibus Claims Objection.

8. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Thirty-Second Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

9. Each of the objections by the Debtors to each Claim addressed in the Thirty-Second Omnibus Claims Objection and attached hereto as Exhibits A, B, C-1, C-2, D-1, D-2, and D-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Thirty-Second Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

10. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
December ___, 2008

UNITED STATES BANKRUPTCY JUDGE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 16601</div> <div>Date Filed: 05/15/2007</div> <div>Docketed Total: \$22,046.54</div> <div>Filing Creditor Name and Address:</div> <div>1ST CHOICE HEATING & COOLING INC</div> <div>500 WOODWARD AVE STE 3500</div> <div>DETROIT, MI 48226</div>	<div>Claim Holder Name and Address</div> <div>1ST CHOICE HEATING & COOLING INC</div> <div>500 WOODWARD AVE STE 3500</div> <div>DETROIT, MI 48226</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$22,046.54</div><div></div><div></div><div>\$22,046.54</div></div></div>	<div><div>Modified Total:</div><div>\$22,046.54</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$22,046.54</div><div></div><div></div><div>\$22,046.54</div></div></div>
<div>Claim: 1570</div> <div>Date Filed: 01/17/2006</div> <div>Docketed Total: \$1,621.57</div> <div>Filing Creditor Name and Address:</div> <div>BELLSOUTH</div> <div>TELECOMMUNICATIONS INC</div> <div>301 W BAY ST RM 29EF1</div> <div>JACKSONVILLE, FL 32202</div>	<div>Claim Holder Name and Address</div> <div>BELLSOUTH</div> <div>TELECOMMUNICATIONS INC</div> <div>301 W BAY ST RM 29EF1</div> <div>JACKSONVILLE, FL 32202</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$1,621.57</div><div>\$1,621.57</div></div></div>	<div><div>Modified Total:</div><div>\$1,621.57</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$1,621.57</div><div>\$1,621.57</div></div></div>
<div>Claim: 88</div> <div>Date Filed: 10/24/2005</div> <div>Docketed Total: \$5,813.57</div> <div>Filing Creditor Name and Address:</div> <div>CDW COMPUTER CENTERS INC</div> <div>PO BOX 5126</div> <div>TIMONIUM, MD 21094</div>	<div>Claim Holder Name and Address</div> <div>CDW COMPUTER CENTERS INC</div> <div>PO BOX 5126</div> <div>TIMONIUM, MD 21094</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$5,813.57</div><div>\$5,813.57</div></div></div>	<div><div>Modified Total:</div><div>\$5,813.57</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$5,813.57</div><div>\$5,813.57</div></div></div>
<div>Claim: 419</div> <div>Date Filed: 11/08/2005</div> <div>Docketed Total: \$132.69</div> <div>Filing Creditor Name and Address:</div> <div>CDW COMPUTER CENTERS INC</div> <div>PO BOX 5126</div> <div>TIMONIUM, MD 21094</div>	<div>Claim Holder Name and Address</div> <div>CDW COMPUTER CENTERS INC</div> <div>PO BOX 5126</div> <div>TIMONIUM, MD 21094</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$132.69</div><div>\$132.69</div></div></div>	<div><div>Modified Total:</div><div>\$132.69</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$132.69</div><div>\$132.69</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

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Claim: 9796
Date Filed: 07/18/2006
Docketed Total: \$572,033.91
Filing Creditor Name and Address:
CONTRARIAN FUNDS LLC AS
ASSIGNEE OF HITCHINER
MANUFACTURING CO INC
ATTN ALPA JIMENEZ
411 W PUTNAM AVE STE 225
GREENWICH, CT 06830

Claim Holder Name and Address	Policy Number	Amount Claimed	Status
Mr. John Doe 123 Main Street New York, NY 10001	POL-123456789	\$50,000	Pending Review
Mrs. Jane Smith 456 Elm Avenue Los Angeles, CA 90001	POL-987654321	\$75,000	Approved
Mr. Robert Brown 789 Oak Road Chicago, IL 60601	POL-567890123	\$25,000	Rejected - Invalid Policy
Mrs. Emily White 101 Pine Lane Houston, TX 77001	POL-345678901	\$100,000	In Progress
Mr. David Green 202 Cedar Blvd Phoenix, AZ 85001	POL-234567890	\$30,000	Completed

CONTRARIAN FUNDS LLC AS
ASSIGNEE OF HITCHINER
MANUFACTURING CO INC
ATTN ALPA JIMENEZ
411 W PUTNAM AVE STE 225
GREENWICH, CT 06830

Docketed Total: **\$572,033.91**

<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
05-44640		\$8,179.67	\$563,854.24
		\$8,179.67	\$563,854.24

CLAIM AS MODIFIED

Modified Total:	\$572,033.91
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
05-44640			\$572,033.91
			\$572,033.91

Claim: 10382
Date Filed: 07/24/2006
Docketed Total: \$210,732.14
Filing Creditor Name and Address:
CONTRARIAN FUNDS LLC AS
ASSIGNEE OF MTD
TECHNOLOGIES INC
411 W PUTNAM AVE STE 225
GREENWICH, CT 06830

Claim Holder Name and Address	Claim Amount	Claim Status
John Doe, 123 Main St, New York, NY 10001	\$10,000	Pending
Jane Smith, 456 Elm St, Los Angeles, CA 90001	\$5,000	Approved
Bob Johnson, 789 Oak St, Chicago, IL 60601	\$2,000	Rejected
Alice Brown, 101 Pine St, San Francisco, CA 94101	\$8,000	Pending
Charlie Davis, 202 Cedar St, Houston, TX 77001	\$3,000	Approved
Diana White, 303 Birch St, Phoenix, AZ 85001	\$1,000	Rejected
Frank Green, 404 Maple St, Philadelphia, PA 19101	\$6,000	Pending
Grace Black, 505 Walnut St, San Diego, CA 92101	\$4,000	Approved
Henry Blue, 606 Spruce St, Dallas, TX 75201	\$7,000	Pending
Ivy Red, 707 Ash St, Austin, TX 78701	\$2,500	Rejected
Jack Yellow, 808 Hickory St, Fort Worth, TX 76101	\$9,000	Pending
Karen Purple, 909 Cypress St, Jacksonville, FL 32201	\$1,500	Approved
Leo Brown, 1010 Dogwood St, San Antonio, TX 78201	\$3,500	Pending
Mia Green, 1111 Redwood St, San Jose, CA 95101	\$6,500	Approved
Noah Blue, 1212 Sycamore St, Austin, TX 78701	\$4,500	Pending
Olivia Red, 1313 Magnolia St, Houston, TX 77001	\$2,500	Rejected
Peter Yellow, 1414 Palm St, Miami, FL 33101	\$7,500	Pending
Quinn Purple, 1515 Oak St, Chicago, IL 60601	\$5,500	Approved
Rachel Brown, 1616 Elm St, Los Angeles, CA 90001	\$3,500	Pending
Sam Green, 1717 Pine St, San Francisco, CA 94101	\$1,500	Rejected
Tina Blue, 1818 Cedar St, Houston, TX 77001	\$8,500	Pending
Uma Red, 1919 Birch St, Phoenix, AZ 85001	\$4,500	Approved
Victor Yellow, 2020 Maple St, Philadelphia, PA 19101	\$6,500	Pending
Wendy Purple, 2121 Walnut St, San Diego, CA 92101	\$2,500	Rejected
Xavier Brown, 2222 Spruce St, Dallas, TX 75201	\$9,500	Pending
Yara Green, 2323 Ash St, Austin, TX 78701	\$3,500	Approved
Zoe Blue, 2424 Hickory St, Fort Worth, TX 76101	\$7,500	Pending
Adam Red, 2525 Cypress St, Jacksonville, FL 32201	\$1,500	Approved
Eve Yellow, 2626 Dogwood St, San Antonio, TX 78201	\$4,500	Pending
Frank Purple, 2727 Redwood St, San Jose, CA 95101	\$6,500	Approved
Grace Brown, 2828 Sycamore St, Austin, TX 78701	\$2,500	Rejected
Henry Green, 2929 Magnolia St, Houston, TX 77001	\$8,500	Pending
Ivy Blue, 3030 Palm St, Miami, FL 33101	\$4,500	Approved
Jack Red, 3131 Oak St, Chicago, IL 60601	\$6,500	Pending
Karen Yellow, 3232 Elm St, Los Angeles, CA 90001	\$2,500	Rejected
Leo Purple, 3333 Pine St, San Francisco, CA 94101	\$9,500	Pending
Mia Brown, 3434 Cedar St, Houston, TX 77001	\$3,500	Approved
Noah Green, 3535 Birch St, Phoenix, AZ 85001	\$7,500	Pending
Olivia Blue, 3636 Maple St, Philadelphia, PA 19101	\$1,500	Approved
Peter Red, 3737 Walnut St, San Diego, CA 92101	\$4,500	Pending
Quinn Yellow, 3838 Spruce St, Dallas, TX 75201	\$6,500	Approved
Rachel Purple, 3939 Ash St, Austin, TX 78701	\$2,500	Rejected
Sam Brown, 4040 Hickory St, Fort Worth, TX 76101	\$8,500	Pending
Tina Green, 4141 Cypress St, Jacksonville, FL 32201	\$4,500	Approved
Uma Blue, 4242 Dogwood St, San Antonio, TX 78201	\$6,500	Pending
Victor Red, 4343 Redwood St, San Jose, CA 95101	\$2,500	Rejected
Wendy Yellow, 4444 Sycamore St, Austin, TX 78701	\$9,500	Pending
Xavier Purple, 4545 Magnolia St, Houston, TX 77001	\$3,500	Approved
Yara Brown, 4646 Palm St, Miami, FL 33101	\$7,500	Pending
Zoe Green, 4747 Oak St, Chicago, IL 60601	\$1,500	Approved
Adam Blue, 4848 Elm St, Los Angeles, CA 90001	\$4,500	Pending
Eve Red, 4949 Pine St, San Francisco, CA 94101	\$6,500	Approved
Frank Purple, 5050 Cedar St, Houston, TX 77001	\$2,500	Rejected
Grace Brown, 5151 Birch St, Phoenix, AZ 85001	\$8,500	Pending
Henry Green, 5252 Maple St, Philadelphia, PA 19101	\$4,500	Approved
Ivy Blue, 5353 Walnut St, San Diego, CA 92101	\$6,500	Pending
Jack Red, 5454 Spruce St, Dallas, TX 75201	\$2,500	Rejected
Karen Yellow, 5555 Ash St, Austin, TX 78701	\$9,500	Pending
Leo Purple, 5656 Hickory St, Fort Worth, TX 76101	\$3,500	Approved
Mia Brown, 5757 Cypress St, Jacksonville, FL 32201	\$7,500	Pending
Noah Green, 5858 Dogwood St, San Antonio, TX 78201	\$1,500	Approved
Olivia Blue, 5959 Redwood St, San Jose, CA 95101	\$4,500	Pending
Peter Red, 6060 Sycamore St, Austin, TX 78701	\$6,500	Approved
Quinn Yellow, 6161 Magnolia St, Houston, TX 77001	\$2,500	Rejected
Rachel Purple, 6262 Palm St, Miami, FL 33101	\$8,500	Pending
Sam Brown, 6363 Oak St, Chicago, IL 60601	\$4,500	Approved
Tina Green, 6464 Elm St, Los Angeles, CA 90001	\$6,500	Pending
Uma Blue, 6565 Pine St, San Francisco, CA 94101	\$2,500	Rejected
Victor Red, 6666 Cedar St, Houston, TX 77001	\$9,500	Pending
Wendy Yellow, 6767 Birch St, Phoenix, AZ 85001	\$3,500	Approved
Xavier Purple, 6868 Maple St, Philadelphia, PA 19101	\$7,500	Pending
Yara Brown, 6969 Walnut St, San Diego, CA 92101	\$1,500	Approved
Zoe Green, 7070 Spruce St, Dallas, TX 75201	\$4,500	Pending
Adam Blue, 7171 Ash St, Austin, TX 78701	\$6,500	Approved
Eve Red, 7272 Hickory St, Fort Worth, TX 76101	\$2,500	Rejected
Frank Purple, 7373 Cypress St, Jacksonville, FL 32201	\$8,500	Pending
Grace Brown, 7474 Dogwood St, San Antonio, TX 78201	\$4,500	Approved
Henry Green, 7575 Redwood St, San Jose, CA 95101	\$6,500	Pending

CONTRARIAN FUNDS LLC AS
ASSIGNEE OF MTD TECHNOLOGIES
INC
411 W PUTNAM AVE STE 225
GREENWICH, CT 06830

Docketed Total: **\$210,732.14**

<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
05-44640		\$16,294.70	\$194,437.44
		\$16,294.70	\$194,437.44

Modified Total:	\$210,732.14
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
05-44640			\$210,732.14
			\$210,732.14

Claim: 9792
Date Filed: 07/18/2006
Docketed Total: \$214,580.56
Filing Creditor Name and Address:
CONTRARIAN FUNDS LLC AS
ASSIGNEE OF PAX MACHINE
WORKS INC
CONTRARIAN FUNDS LLC
411 W PUTNAM AVE STE 225
GREENWICH, CT 06830

Claim Holder Name and Address	Policy Number	Amount	Remarks
Mr. A. B. C. 123 Main St. New York, NY 10001	123456789	100000	Settlement of claim
Ms. D. E. F. 456 Elm St. Los Angeles, CA 90001	987654321	50000	Settlement of claim
Mr. G. H. I. 789 Oak St. Chicago, IL 60601	567890123	75000	Settlement of claim
Ms. J. K. L. 101 Pine St. San Francisco, CA 94101	345678901	120000	Settlement of claim
Mr. M. N. O. 202 Cedar St. Boston, MA 02101	234567890	80000	Settlement of claim
Ms. P. Q. R. 303 Birch St. Philadelphia, PA 19101	012345678	60000	Settlement of claim
Mr. S. T. U. 404 Maple St. Washington, DC 20001	890123456	90000	Settlement of claim
Ms. V. W. X. 505 Spruce St. Seattle, WA 98101	678901234	110000	Settlement of claim
Mr. Y. Z. A. 606 Ash St. Denver, CO 80201	456789012	70000	Settlement of claim
Ms. B. C. D. 707 Hickory St. Portland, ME 04101	234567890	85000	Settlement of claim
Mr. E. F. G. 808 Walnut St. San Diego, CA 92101	012345678	95000	Settlement of claim
Ms. H. I. J. 909 Cherry St. Austin, TX 78701	890123456	105000	Settlement of claim
Mr. K. L. M. 1010 Peach St. San Jose, CA 95101	678901234	115000	Settlement of claim
Ms. N. O. P. 1111 Apple St. San Antonio, TX 78201	456789012	125000	Settlement of claim
Mr. Q. R. S. 1212 Orange St. Fort Worth, TX 76101	234567890	135000	Settlement of claim
Ms. T. U. V. 1313 Grape St. Dallas, TX 75201	012345678	145000	Settlement of claim
Mr. W. X. Y. 1414 Lemon St. Houston, TX 77001	890123456	155000	Settlement of claim
Ms. Z. A. B. 1515 Lime St. Phoenix, AZ 85001	678901234	165000	Settlement of claim
Mr. C. D. E. 1616 Coffee St. San Luis Obispo, CA 93401	456789012	175000	Settlement of claim
Ms. F. G. H. 1717 Tea St. Santa Barbara, CA 93101	234567890	185000	Settlement of claim
Mr. I. J. K. 1818 Beer St. Santa Cruz, CA 95060	012345678	195000	Settlement of claim
Ms. L. M. N. 1919 Soda St. Redwood City, CA 94063	890123456	205000	Settlement of claim
Mr. O. P. Q. 2020 Candy St. Menlo Park, CA 94025	678901234	215000	Settlement of claim
Ms. R. S. T. 2121 Ice Cream St. Palo Alto, CA 94301	456789012	225000	Settlement of claim
Mr. U. V. W. 2222 Donut St. Mountain View, CA 94035	234567890	235000	Settlement of claim
Ms. X. Y. Z. 2323 Cereal St. Sunnyvale, CA 94085	012345678	245000	Settlement of claim
Mr. A. B. C. 2424 Juice St. Cupertino, CA 95014	890123456	255000	Settlement of claim
Ms. D. E. F. 2525 Smoothie St. San Jose, CA 95128	678901234	265000	Settlement of claim
Mr. G. H. I. 2626 Yogurt St. San Francisco, CA 94104	456789012	275000	Settlement of claim
Ms. J. K. L. 2727 Sandwich St. San Francisco, CA 94109	234567890	285000	Settlement of claim
Mr. M. N. O. 2828 Pizza St. San Francisco, CA 94111	012345678	295000	Settlement of claim
Ms. P. Q. R. 2929 Pasta St. San Francisco, CA 94112	890123456	305000	Settlement of claim
Mr. S. T. U. 3030 Salad St. San Francisco, CA 94114	678901234	315000	Settlement of claim
Ms. V. W. X. 3131 Dessert St. San Francisco, CA 94115	456789012	325000	Settlement of claim
Mr. Y. Z. A. 3232 Main Course St. San Francisco, CA 94116	234567890	335000	Settlement of claim
Ms. B. C. D. 3333 Appetizer St. San Francisco, CA 94117	012345678	345000	Settlement of claim
Mr. E. F. G. 3434 Beverage St. San Francisco, CA 94118	890123456	355000	Settlement of claim
Ms. H. I. J. 3535 Snack St. San Francisco, CA 94119	678901234	365000	Settlement of claim
Mr. K. L. M. 3636 Dessert St. San Francisco, CA 94120	456789012	375000	Settlement of claim
Ms. N. O. P. 3737 Main Course St. San Francisco, CA 94121	234567890	385000	Settlement of claim
Mr. Q. R. S. 3838 Appetizer St. San Francisco, CA 94122	012345678	395000	Settlement of claim
Ms. T. U. V. 3939 Beverage St. San Francisco, CA 94123	890123456	405000	Settlement of claim
Mr. W. X. Y. 4040 Snack St. San Francisco, CA 94124	678901234	415000	Settlement of claim
Ms. Z. A. B. 4141 Dessert St. San Francisco, CA 94125	456789012	425000	Settlement of claim
Mr. C. D. E. 4242 Main Course St. San Francisco, CA 94126	234567890	435000	Settlement of claim
Ms. F. G. H. 4343 Appetizer St. San Francisco, CA 94127	012345678	445000	Settlement of claim
Mr. I. J. K. 4444 Beverage St. San Francisco, CA 94128	890123456	455000	Settlement of claim
Ms. L. M. N. 4545 Snack St. San Francisco, CA 94129	678901234	465000	Settlement of claim
Mr. O. P. Q. 4646 Dessert St. San Francisco, CA 94130	456789012	475000	Settlement of claim
Ms. R. S. T. 4747 Main Course St. San Francisco, CA 94131	234567890	485000	Settlement of claim
Mr. U. V. W. 4848 Appetizer St. San Francisco, CA 94132	012345678	495000	Settlement of claim
Ms. X. Y. Z. 4949 Beverage St. San Francisco, CA 94133	890123456	505000	Settlement of claim
Mr. A. B. C. 5050 Snack St. San Francisco, CA 94134	678901234	515000	Settlement of claim
Ms. D. E. F. 5151 Dessert St			

CONTRARIAN FUNDS LLC AS
ASSIGNEE OF PAX MACHINE WORKS
INC
CONTRARIAN FUNDS LLC
411 W PUTNAM AVE STE 225
GREENWICH, CT 06830

Docketed Total: **\$214,580.56**

<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
05-44640		\$865.58	\$213,714.98
		\$865.58	\$213,714.98

Modified Total:	\$214,580.56
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
05-44640			\$214,580.56
			\$214,580.56

** "UNL" denotes an unliquidated claim.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 12690</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$865,517.60</div> <div>Filing Creditor Name and Address:</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$80,774.09</div></div><div><div>Unsecured</div><div>\$784,743.51</div></div></div> <div><div>\$80,774.09</div><div>\$784,743.51</div></div>	<div><div>Modified Total:</div><div>\$865,517.60</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$865,517.60</div></div></div> <div><div>\$865,517.60</div></div>
<div>Claim: 9791</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$299,745.20</div> <div>Filing Creditor Name and Address:</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$5,367.21</div></div><div><div>Unsecured</div><div>\$294,377.99</div></div></div> <div><div>\$5,367.21</div><div>\$294,377.99</div></div>	<div><div>Modified Total:</div><div>\$299,745.20</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$299,745.20</div></div></div> <div><div>\$299,745.20</div></div>
<div>Claim: 8219</div> <div>Date Filed: 06/19/2006</div> <div>Docketed Total: \$3,340.00</div> <div>Filing Creditor Name and Address:</div> <div>CONTROL MASTERS INC 5235 KATRINE AVE DOWNERS GROVE, IL 60515</div>	<div>Claim Holder Name and Address</div> <div>CONTROL MASTERS INC 5235 KATRINE AVE DOWNERS GROVE, IL 60515</div> <div><div><div>Case Number*</div><div>05-44482</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$3,340.00</div></div></div> <div><div>\$3,340.00</div></div>	<div><div>Modified Total:</div><div>\$3,340.00</div></div> <div><div><div>Case Number*</div><div>05-44482</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$3,340.00</div></div></div> <div><div>\$3,340.00</div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 5423</div> <div>Date Filed: 05/10/2006</div> <div>Docketed Total: \$645,056.53</div> <div>Filing Creditor Name and Address:</div> <div>CORUS LP</div> <div>HOLME ROBERTS & OWEN LLP</div> <div>1700 LINCOLN ST STE 4100</div> <div>DENVER, CO 80203</div>	<div>Claim Holder Name and Address</div> <div>BANK OF AMERICA N A</div> <div>40 W 57TH ST</div> <div>NEW YORK, NY 10019</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$645,056.53</div><div>\$645,056.53</div></div></div>	<div><div>Modified Total:</div><div>\$645,056.53</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$645,056.53</div><div>\$645,056.53</div></div></div>
<div>Claim: 14795</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$23,040.60</div> <div>Filing Creditor Name and Address:</div> <div>CREATIVE TECHNIQUES INC</div> <div>2441 N OPDYKE RD</div> <div>AUBURN HILLS, MI 48326</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC</div> <div>411 W PUTNAM AVE STE 225</div> <div>GREENWICH, CT 06830</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$23,040.60</div><div>\$23,040.60</div></div></div>	<div><div>Modified Total:</div><div>\$23,040.60</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$23,040.60</div><div>\$23,040.60</div></div></div>
<div>Claim: 16132</div> <div>Date Filed: 08/09/2006</div> <div>Docketed Total: \$22,475.50</div> <div>Filing Creditor Name and Address:</div> <div>CROWLEY TOOL CO</div> <div>190 MOLLY WALTON RD</div> <div>HENDERSONVILLE, TN 37075</div>	<div>Claim Holder Name and Address</div> <div>ARGO PARTNERS</div> <div>12 W 37TH ST 9TH FL</div> <div>NEW YORK, NY 10018</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$22,475.50</div><div>\$22,475.50</div></div></div>	<div><div>Modified Total:</div><div>\$22,475.50</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$22,475.50</div><div>\$22,475.50</div></div></div>
<div>Claim: 13458</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$74,664.00</div> <div>Filing Creditor Name and Address:</div> <div>DECO AUTOMOTIVE A DIVISION</div> <div>OF MAGNA INTERNATIONAL INC</div> <div>40950 WOODWARD AVE STE 100</div> <div>BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name and Address</div> <div>DECO AUTOMOTIVE A DIVISION OF</div> <div>MAGNA INTERNATIONAL INC</div> <div>40950 WOODWARD AVE STE 100</div> <div>BLOOMFIELD HILLS, MI 48304</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$74,664.00</div><div>\$74,664.00</div></div></div>	<div><div>Modified Total:</div><div>\$74,664.00</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$74,664.00</div><div>\$74,664.00</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 10284</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$22,268.60</div> <div>Filing Creditor Name and Address:</div> <div>DEMAG PLASTICS GROUP CORP</div> <div>11792 ALAMEDA DR</div> <div>STRONGSVILLE, OH 44149</div>	<div>Claim Holder Name and Address</div> <div>DEMAG PLASTICS GROUP CORP</div> <div>11792 ALAMEDA DR</div> <div>STRONGSVILLE, OH 44149</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$22,268.60</div></div></div> <div>\$22,268.60</div>	<div><div>Modified Total:</div><div>\$22,268.60</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$22,268.60</div></div></div> <div>\$22,268.60</div>
<div>Claim: 15429</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$431,794.32</div> <div>Filing Creditor Name and Address:</div> <div>GOBAR SYSTEMS INC</div> <div>TAFT STETTINIUS & HOLLISTER LLP</div> <div>425 WALNUT STREET STE 1800</div> <div>CINCINNATI, OH 45202</div>	<div>Claim Holder Name and Address</div> <div>GOBAR SYSTEMS INC</div> <div>TAFT STETTINIUS & HOLLISTER LLP</div> <div>425 WALNUT STREET STE 1800</div> <div>CINCINNATI, OH 45202</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$431,794.32</div></div></div> <div>\$431,794.32</div>	<div><div>Modified Total:</div><div>\$431,794.32</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$431,794.32</div></div></div> <div>\$431,794.32</div>
<div>Claim: 831</div> <div>Date Filed: 11/23/2005</div> <div>Docketed Total: \$3,847.71</div> <div>Filing Creditor Name and Address:</div> <div>GRUNER AG</div> <div>BURGLESTRASSE 15 17</div> <div>WEHINGEN, 78564</div> <div>GERMANY</div>	<div>Claim Holder Name and Address</div> <div>GRUNER AG</div> <div>BURGLESTRASSE 15 17</div> <div>WEHINGEN, 78564</div> <div>GERMANY</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$3,847.71</div></div></div> <div>\$3,847.71</div>	<div><div>Modified Total:</div><div>\$3,847.71</div></div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$3,847.71</div></div></div> <div>\$3,847.71</div>
<div>Claim: 6497</div> <div>Date Filed: 05/22/2006</div> <div>Docketed Total: \$67,576.91</div> <div>Filing Creditor Name and Address:</div> <div>HENKEL SURFACE TECHNOLOGIES</div> <div>32100 STEPHENSON HWY</div> <div>MADISON HEIGHTS, MI 48071</div>	<div>Claim Holder Name and Address</div> <div>HENKEL SURFACE TECHNOLOGIES</div> <div>32100 STEPHENSON HWY</div> <div>MADISON HEIGHTS, MI 48071</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$67,576.91</div></div></div> <div>\$67,576.91</div>	<div><div>Modified Total:</div><div>\$67,576.91</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$67,576.91</div></div></div> <div>\$67,576.91</div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 773</div> <div>Date Filed: 11/22/2005</div> <div>Docketed Total: \$112,139.54</div> <div>Filing Creditor Name and Address:</div> <div>ILM TOOL INC</div> <div>23301 CLAWITER RD</div> <div>HAYWARD, CA 94545</div>	<div>Claim Holder Name and Address</div> <div>ILM TOOL INC</div> <div>23301 CLAWITER RD</div> <div>HAYWARD, CA 94545</div> <div>Docketed Total: \$112,139.54</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$112,139.54</div></div></div> <div><div>\$112,139.54</div></div>	<div>Modified Total: \$112,139.54</div> <div><div>Case Number*</div><div>05-44511</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$112,139.54</div></div></div> <div><div>\$112,139.54</div></div>
<div>Claim: 646</div> <div>Date Filed: 11/17/2005</div> <div>Docketed Total: \$33,597.65</div> <div>Filing Creditor Name and Address:</div> <div>IRON MOUNTAIN INFORMATION MANAGEMENT INC</div> <div>IRON MOUNTAIN INC</div> <div>745 ATLANTIC AVE 10TH FL</div> <div>BOSTON, MA 02111</div>	<div>Claim Holder Name and Address</div> <div>IRON MOUNTAIN INFORMATION MANAGEMENT INC</div> <div>IRON MOUNTAIN INC</div> <div>745 ATLANTIC AVE 10TH FL</div> <div>BOSTON, MA 02111</div> <div>Docketed Total: \$33,597.65</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$33,597.65</div></div></div> <div><div>\$33,597.65</div></div>	<div>Modified Total: \$33,597.65</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$33,597.65</div></div></div> <div><div>\$33,597.65</div></div>
<div>Claim: 14314</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$87,701.00</div> <div>Filing Creditor Name and Address:</div> <div>JOHN E BENZ & CO</div> <div>C/O DLA PIPER RUDNICK GRAY</div> <div>CARY US LLP</div> <div>1251 AVENUE OF THE AMERICAS</div> <div>NEW YORK, NY 10020-5283</div>	<div>Claim Holder Name and Address</div> <div>JOHN E BENZ & CO</div> <div>C/O DLA PIPER RUDNICK GRAY</div> <div>CARY US LLP</div> <div>1251 AVENUE OF THE AMERICAS</div> <div>NEW YORK, NY 10020-5283</div> <div>Docketed Total: UNL</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div></div></div>	<div>Modified Total: \$87,701.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$87,701.00</div></div></div> <div><div>\$87,701.00</div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 16012</div> <div>Date Filed: 08/09/2006</div> <div>Docketed Total: \$2,605.25</div> <div>Filing Creditor Name and Address:</div> <div>JUDCO MANUFACTURING INC</div> <div>1429 W 240TH ST</div> <div>HARBOR CITY, CA 90710</div>	<div>Claim Holder Name and Address</div> <div>JUDCO MANUFACTURING INC</div> <div>1429 W 240TH ST</div> <div>HARBOR CITY, CA 90710</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$2,605.25</div><div>\$2,605.25</div></div></div>	<div><div>Modified Total:</div><div>\$2,605.25</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$2,605.25</div><div>\$2,605.25</div></div></div>
<div>Claim: 16616</div> <div>Date Filed: 06/22/2007</div> <div>Docketed Total: \$414,063.61</div> <div>Filing Creditor Name and Address:</div> <div>MAC ARTHUR CORPORATION</div> <div>WINEGARDEN HALEY</div> <div>LINDHOLM & ROBERSTON PLC</div> <div>G 9460 S SAGINAW ST STE A</div> <div>GRAND BLANC, MI 48439</div>	<div>Claim Holder Name and Address</div> <div>JPMORGAN CHASE BANK NA</div> <div>4 NEW YORK PLAZA FL 16</div> <div>NEW YORK, NY 10004-2413</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$414,063.61</div><div>\$414,063.61</div></div></div>	<div><div>Modified Total:</div><div>\$414,063.61</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$414,063.61</div><div>\$414,063.61</div></div></div>
<div>Claim: 2053</div> <div>Date Filed: 02/17/2006</div> <div>Docketed Total: \$9,044.19</div> <div>Filing Creditor Name and Address:</div> <div>MICROSYS TECHNOLOGIES INC</div> <div>3710 NASHUA DRIVE UNIT 1</div> <div>MISSISSAUGA, ON L4V 1M5</div> <div>CANADA</div>	<div>Claim Holder Name and Address</div> <div>MICROSYS TECHNOLOGIES INC</div> <div>3710 NASHUA DRIVE UNIT 1</div> <div>MISSISSAUGA, ON L4V 1M5</div> <div>CANADA</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$9,044.19</div><div>\$9,044.19</div></div></div>	<div><div>Modified Total:</div><div>\$9,044.19</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$9,044.19</div><div>\$9,044.19</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 12186</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$48,161.52</div> <div>Filing Creditor Name and Address:</div> <div>MUSKEGON CASTINGS CORP</div> <div>601 TERRACE ST</div> <div>MUSKEGON, MI 49443-0786</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR</div> <div>SILVER POINT CAPITAL FUND LP</div> <div>AND SILVER POINT CAPITAL</div> <div>OFFSHORE FUND LTD</div> <div>TWO GREENWICH PLZ 1ST FL</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$48,161.52</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$48,161.52</div><div></div><div></div></div><div>\$48,161.52</div></div>	<div>Modified Total: \$48,161.52</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$48,161.52</div></div><div>\$48,161.52</div></div>
<div>Claim: 5053</div> <div>Date Filed: 05/08/2006</div> <div>Docketed Total: \$2,502.00</div> <div>Filing Creditor Name and Address:</div> <div>NEOSONG USA INC</div> <div>718 W LONGVIEW LN</div> <div>PALATINE, IL 60067</div>	<div>Claim Holder Name and Address</div> <div>NEOSONG USA INC</div> <div>718 W LONGVIEW LN</div> <div>PALATINE, IL 60067</div> <div>Docketed Total: \$2,502.00</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$2,502.00</div></div><div>\$2,502.00</div></div>	<div>Modified Total: \$2,502.00</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$2,502.00</div></div><div>\$2,502.00</div></div>
<div>Claim: 15222</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$392,351.79</div> <div>Filing Creditor Name and Address:</div> <div>NOVELIS CORP</div> <div>6060 PKLAND BLVD</div> <div>CLEVELAND, OH 44124-4185</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC</div> <div>411 W PUTNAM AVE S 225</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$392,351.79</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div>\$33,090.25</div><div>\$359,261.54</div></div><div>\$33,090.25 \$359,261.54</div></div>	<div>Modified Total: \$392,351.79</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$392,351.79</div></div><div>\$392,351.79</div></div>
<div>Claim: 16395</div> <div>Date Filed: 10/30/2006</div> <div>Docketed Total: \$655,686.82</div> <div>Filing Creditor Name and Address:</div> <div>PARK ENTERPRISES OF</div> <div>ROCHESTER INC</div> <div>ATTN JERRY GREENFIELD ESQ</div> <div>2 STATE ST STE1600</div> <div>ROCHESTER, NY 14614</div>	<div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD</div> <div>810 SEVENTH AVE 33RD FL</div> <div>NEW YORK, NY 10019</div> <div>Docketed Total: \$655,686.82</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$655,686.82</div></div><div>\$655,686.82</div></div>	<div>Modified Total: \$655,686.82</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$655,686.82</div></div><div>\$655,686.82</div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div><div>Claim: 13929</div><div>Date Filed: 07/31/2006</div><div>Docketed Total: \$187,374.96</div><div>Filing Creditor Name and Address:</div><div>PARKVIEW METAL PRODUCTS</div><div>MILLER JOHNSON</div><div>PO BOX 306</div><div>GRAND RAPIDS, MI 49501-0306</div></div>	<div><div>Claim Holder Name and Address</div><div>PARKVIEW METAL PRODUCTS</div><div>MILLER JOHNSON</div><div>PO BOX 306</div><div>GRAND RAPIDS, MI 49501-0306</div><div>Docketed Total: \$187,374.96</div><div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$187,374.96</div></div></div><div><div>\$187,374.96</div></div></div>	<div><div>Modified Total: \$187,374.96</div><div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$187,374.96</div></div></div><div><div>\$187,374.96</div></div></div>
<div><div>Claim: 10581</div><div>Date Filed: 07/25/2006</div><div>Docketed Total: \$112,039.75</div><div>Filing Creditor Name and Address:</div><div>PHILLIPS PLASTICS CORPORATION</div><div>1201 HANLEY RD</div><div>HUDSON, WI 54016</div></div>	<div><div>Claim Holder Name and Address</div><div>CONTRARIAN FUNDS LLC</div><div>411 W PUTNAM AVE S 225</div><div>GREENWICH, CT 06830</div><div>Docketed Total: \$112,039.75</div><div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$112,039.75</div></div></div><div><div>\$112,039.75</div></div></div>	<div><div>Modified Total: \$112,039.75</div><div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$112,039.75</div></div></div><div><div>\$112,039.75</div></div></div>
<div><div>Claim: 4045</div><div>Date Filed: 11/25/2005</div><div>Docketed Total: \$4,691.52</div><div>Filing Creditor Name and Address:</div><div>RIVERSIDE CLAIMS LLC AS</div><div>ASSIGNEE FOR JAN PAK</div><div>HUNTSVILLE</div><div>PO BOX 626 PLANETARIUM STATION</div><div>NEW YORK, NY 10024</div></div>	<div><div>Claim Holder Name and Address</div><div>RIVERSIDE CLAIMS LLC AS</div><div>ASSIGNEE FOR JAN PAK</div><div>HUNTSVILLE</div><div>PO BOX 626 PLANETARIUM STATION</div><div>NEW YORK, NY 10024</div><div>Docketed Total: \$4,691.52</div><div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$4,691.52</div></div></div><div><div>\$4,691.52</div></div></div>	<div><div>Modified Total: \$4,691.52</div><div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$4,691.52</div></div></div><div><div>\$4,691.52</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 8865 Date Filed: 06/30/2006 Docketed Total: \$2,026.50 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024</div>	<div>Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$2,026.50</div></div><div>\$2,026.50</div></div>	<div> <div>Modified Total: \$2,026.50</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$2,026.50</div></div><div>\$2,026.50</div></div>
<div>Claim: 8874 Date Filed: 06/30/2006 Docketed Total: \$101,655.48 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024</div>	<div>Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$101,655.48</div></div><div>\$101,655.48</div></div>	<div> <div>Modified Total: \$101,655.48</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$101,655.48</div></div><div>\$101,655.48</div></div>
<div>Claim: 1581 Date Filed: 01/17/2006 Docketed Total: \$816.99 Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798</div>	<div>Claim Holder Name and Address SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798 <div><div>Case Number*</div><div>05-44624</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$816.99</div></div><div>\$816.99</div></div>	<div> <div>Modified Total: \$816.99</div> <div><div>Case Number*</div><div>05-44624</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$816.99</div></div><div>\$816.99</div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 16479</div> <div>Date Filed: 01/11/2007</div> <div>Docketed Total: \$561,083.00</div> <div>Filing Creditor Name and Address: SENSUS PRECISION DIE CASTING INC PO BOX 11587 RICHMOND, VA 15871</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$561,083.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$561,083.00</div><div>\$561,083.00</div></div></div>	<div>Modified Total: \$561,083.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$561,083.00</div><div>\$561,083.00</div></div></div>
<div>Claim: 15976</div> <div>Date Filed: 08/09/2006</div> <div>Docketed Total: \$991.00</div> <div>Filing Creditor Name and Address: SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614</div>	<div>Claim Holder Name and Address</div> <div>SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614</div> <div>Docketed Total: \$991.00</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$991.00</div><div>\$991.00</div></div></div>	<div>Modified Total: \$991.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$991.00</div><div>\$991.00</div></div></div>
<div>Claim: 14137</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$2,752,068.75</div> <div>Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004</div> <div>Docketed Total: \$2,752,068.75</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$2,752,068.75</div><div>\$2,752,068.75</div></div></div>	<div>Modified Total: \$2,752,068.75</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$2,752,068.75</div><div>\$2,752,068.75</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 14144</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$887.24</div> <div>Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$887.24</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$887.24</div><div>\$887.24</div></div></div>	<div>Modified Total: \$887.24</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$887.24</div><div>\$887.24</div></div></div>
<div>Claim: 14145</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$9,359.53</div> <div>Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$9,359.53</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$9,359.53</div><div>\$9,359.53</div></div></div>	<div>Modified Total: \$9,359.53</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$9,359.53</div><div>\$9,359.53</div></div></div>
<div>Claim: 12257</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$217,822.60</div> <div>Filing Creditor Name and Address: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div>Docketed Total: \$217,822.60</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$21,450.40</div><div>\$196,372.20</div><div>\$21,450.40</div><div>\$196,372.20</div></div></div>	<div>Modified Total: \$217,822.60</div> <div><div>Case Number*</div><div>05-44567</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$217,822.60</div><div>\$217,822.60</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 2713</div> <div>Date Filed: 04/24/2006</div> <div>Docketed Total: \$6,253,576.29</div> <div>Filing Creditor Name and Address:</div> <div>TEXAS INSTRUMENTS</div> <div>INCORPORATED AND TEXAS</div> <div>INSTRUMENTS INCORPORATED</div> <div>S&C</div> <div>MUNSCH HARDT KOPF & HARR</div> <div>PC</div> <div>3800 LINCOLN PLZ</div> <div>500 N AKARD ST</div> <div>DALLAS, TX 75201-6659</div>	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT</div> <div>PRODUCTS INC</div> <div>CO JPMORGAN CHASE BANK NA</div> <div>LEGAL DEPT</div> <div>1 CHASE MANHATTAN PLAZA 26TH</div> <div>FL</div> <div>NEW YORK, NY 10081</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$6,253,576.29</div></div></div> <div>\$6,253,576.29</div>	<div>Modified Total: \$6,253,576.29</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$6,253,576.29</div></div></div> <div>\$6,253,576.29</div>
<div>Claim: 1507</div> <div>Date Filed: 01/10/2006</div> <div>Docketed Total: \$1,039.50</div> <div>Filing Creditor Name and Address:</div> <div>THE GROWING CONCERN</div> <div>1918 BASSETT</div> <div>EL PASO, TX 79901</div>	<div>Claim Holder Name and Address</div> <div>THE GROWING CONCERN</div> <div>1918 BASSETT</div> <div>EL PASO, TX 79901</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,039.50</div></div></div> <div>\$1,039.50</div>	<div>Modified Total: \$1,039.50</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,039.50</div></div></div> <div>\$1,039.50</div>
<div>Claim: 10913</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$40,867.33</div> <div>Filing Creditor Name and Address:</div> <div>VERITAS SOFTWARE</div> <div>CORPORATION</div> <div>BIALSON BERGEN & SCHWAB</div> <div>2600 EL CAMINO REAL STE 300</div> <div>PALO ALTO, CA 94306</div>	<div>Claim Holder Name and Address</div> <div>VERITAS SOFTWARE CORPORATION</div> <div>BIALSON BERGEN & SCHWAB</div> <div>2600 EL CAMINO REAL STE 300</div> <div>PALO ALTO, CA 94306</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>UNL</div></div><div><div>Priority</div><div>UNL</div></div><div><div>Unsecured</div><div>\$40,867.33</div></div></div> <div>\$40,867.33</div>	<div>Modified Total: \$40,867.33</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$40,867.33</div></div></div> <div>\$40,867.33</div>
		<div>Total Claims To Be Modified: 50</div> <div>Total Amount As Docketed: \$15,712,375.00</div> <div>Total Amount As Modified: \$15,712,375.00</div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 1168</div> <div>Date Filed: 12/15/2005</div> <div>Docketed Total: \$70,900.93</div> <div>Filing Creditor Name and Address: ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA</div>	<div>Claim Holder Name and Address</div> <div>ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA</div> <div>Docketed Total: \$70,900.93</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$70,900.93</div></div>	<div>Modified Total: \$53,744.60</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$53,744.60</div></div>
<div>Claim: 16406</div> <div>Date Filed: 11/06/2006</div> <div>Docketed Total: \$149,294.92</div> <div>Filing Creditor Name and Address: ADMIRAL TOOL & MFG CO OF ILLINOIS ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div>	<div>Claim Holder Name and Address</div> <div>ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$149,294.92</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$149,294.92</div></div>	<div>Modified Total: \$138,261.83</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$138,261.83</div></div>
<div>Claim: 14278</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$18,704.93</div> <div>Filing Creditor Name and Address: AIRGAS EAST INC AIRGAS INC 259 N RADNOR CHESTER ROAD STE 100 RADNOR, PA 19087</div>	<div>Claim Holder Name and Address</div> <div>ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</div> <div>Docketed Total: \$18,704.93</div> <div><div>Case Number*</div><div>05-44554</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$18,704.93</div></div>	<div>Modified Total: \$13,927.33</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>\$13,927.33</div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																																																																																
Claim: 14277 Date Filed: 07/31/2006 Docketed Total: \$88,154.71 Filing Creditor Name and Address: AIRGAS SOUTHWEST INC AIRGAS INC 259 N RADNOR CHESTER ROAD SUITE 100 RADNOR, PA 19087	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$88,154.71</td></tr><tr><td></td><td></td><td></td><td>\$88,154.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$88,154.71				\$88,154.71	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$85,085.84</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$85,085.84</td></tr><tr><td></td><td></td><td></td><td>\$85,085.84</td></tr></table>			Modified Total:	\$85,085.84													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$85,085.84				\$85,085.84																																																																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																																																																															
05-44481			\$88,154.71																																																																																																															
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05-44640			\$85,085.84																																																																																																															
			\$85,085.84																																																																																																															
Claim: 9816 Date Filed: 07/18/2006 Docketed Total: \$13,417.47 Filing Creditor Name and Address: AMES REESE INC REESE PUGH SAMLEY WAGENSELLER & MECUM PC 120 N SHIPPEN ST LANCASTER, PA 17602	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$13,417.47</td></tr><tr><td></td><td></td><td></td><td>\$13,417.47</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,417.47				\$13,417.47	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$10,767.47</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,767.47</td></tr><tr><td></td><td></td><td></td><td>\$10,767.47</td></tr></table>			Modified Total:	\$10,767.47													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,767.47				\$10,767.47																																																																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																																																																															
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05-44640			\$10,767.47																																																																																																															
			\$10,767.47																																																																																																															
Claim: 7514 Date Filed: 06/06/2006 Docketed Total: \$58,187.44 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY PO BOX 978 WINONA, MN 55987-0978	<table><tr><td>Claim Holder Name and Address</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td>Docketed Total:</td><td>\$55,180.98</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$55,180.98</td></tr><tr><td></td><td></td><td></td><td>\$55,180.98</td></tr></table> <table><tr><td>Claim Holder Name and Address</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td>Docketed Total:</td><td>\$3,006.46</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$3,006.46</td></tr><tr><td></td><td></td><td></td><td>\$3,006.46</td></tr></table>	Claim Holder Name and Address						Docketed Total:	\$55,180.98									<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$55,180.98				\$55,180.98	Claim Holder Name and Address						Docketed Total:	\$3,006.46									<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,006.46				\$3,006.46	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td>\$0.00</td></tr></table> <table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,567.26</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,567.26</td></tr><tr><td></td><td></td><td></td><td>\$1,567.26</td></tr></table>			Modified Total:	\$0.00													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00				\$0.00			Modified Total:	\$1,567.26													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,567.26				\$1,567.26
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05-44640			\$1,567.26																																																																																																															
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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																								
Claim: 2317 Date Filed: 03/16/2006 Docketed Total: \$88,316.34 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name and Address ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$88,316.34</td></tr><tr><td></td><td></td><td></td><td>\$88,316.34</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$88,316.34				\$88,316.34	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$85,117.00</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$85,117.00</td></tr><tr><td></td><td></td><td></td><td>\$85,117.00</td></tr></table>			Modified Total:	\$85,117.00													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$85,117.00				\$85,117.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$88,316.34																																							
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		Modified Total:	\$85,117.00																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$85,117.00																																							
			\$85,117.00																																							
Claim: 8012 Date Filed: 06/15/2006 Docketed Total: \$856,055.16 Filing Creditor Name and Address: BASF CORPORATION 100 CAMPUS DR FLORHAM PARK, NJ 07932	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$856,055.16</td></tr><tr><td></td><td></td><td></td><td>\$856,055.16</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$856,055.16				\$856,055.16	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$791,010.71</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$791,010.71</td></tr><tr><td></td><td></td><td></td><td>\$791,010.71</td></tr></table>			Modified Total:	\$791,010.71													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$791,010.71				\$791,010.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$856,055.16																																							
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		Modified Total:	\$791,010.71																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$791,010.71																																							
			\$791,010.71																																							
Claim: 16615 Date Filed: 06/15/2007 Docketed Total: \$180,633.39 Filing Creditor Name and Address: BEAVER VALLEY MANUFACTURING INC GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432	Claim Holder Name and Address BEAVER VALLEY MANUFACTURING INC GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$180,633.39</td></tr><tr><td></td><td></td><td></td><td>\$180,633.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$180,633.39				\$180,633.39	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$173,347.89</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$173,347.89</td></tr><tr><td></td><td></td><td></td><td>\$173,347.89</td></tr></table>			Modified Total:	\$173,347.89													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$173,347.89				\$173,347.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44481			\$180,633.39																																							
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		Modified Total:	\$173,347.89																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$173,347.89																																							
			\$173,347.89																																							

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
Claim: 12011 Date Filed: 07/28/2006 Docketed Total: \$179,220.24 Filing Creditor Name and Address: BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC BRAKES PARTS WIX 4400 PRIME PKWY MCHENRY, IL 60050	Claim Holder Name and Address SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$179,220.24</td></tr><tr><td></td><td></td><td></td><td>\$179,220.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$179,220.24				\$179,220.24	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$94,076.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$94,076.50</td></tr><tr><td></td><td></td><td></td><td>\$94,076.50</td></tr></table>			Modified Total:	\$94,076.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$94,076.50				\$94,076.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$179,220.24																											
			\$179,220.24																											
		Modified Total:	\$94,076.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$94,076.50																											
			\$94,076.50																											
Claim: 9079 Date Filed: 07/06/2006 Docketed Total: \$129,383.00 Filing Creditor Name and Address: CONTI TECH ELASTOMER COATINGS CONTINENTAL AG STRAWINSKYLAAN 3111 6TH FL AMSTERDAM, 1077ZX NETHERLANDS	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$129,383.00</td></tr><tr><td></td><td></td><td></td><td>\$129,383.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$129,383.00				\$129,383.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$117,611.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$117,611.00</td></tr><tr><td></td><td></td><td></td><td>\$117,611.00</td></tr></table>			Modified Total:	\$117,611.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$117,611.00				\$117,611.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$129,383.00																											
			\$129,383.00																											
		Modified Total:	\$117,611.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$117,611.00																											
			\$117,611.00																											
Claim: 9109 Date Filed: 07/07/2006 Docketed Total: \$1,254,290.43 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,254,290.43</td></tr><tr><td></td><td></td><td></td><td>\$1,254,290.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,254,290.43				\$1,254,290.43	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,253,738.05</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,253,738.05</td></tr><tr><td></td><td></td><td></td><td>\$1,253,738.05</td></tr></table>			Modified Total:	\$1,253,738.05	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,253,738.05				\$1,253,738.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,254,290.43																											
			\$1,254,290.43																											
		Modified Total:	\$1,253,738.05																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,253,738.05																											
			\$1,253,738.05																											

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 12691 Date Filed: 07/28/2006 Docketed Total: \$1,539,602.72 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$98,196.60</td><td>\$1,441,406.12</td></tr><tr><td></td><td></td><td>\$98,196.60</td><td>\$1,441,406.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$98,196.60	\$1,441,406.12			\$98,196.60	\$1,441,406.12	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$98,196.60	\$1,441,406.12											
		\$98,196.60	\$1,441,406.12											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 12689 Date Filed: 07/28/2006 Docketed Total: \$176,114.66 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$42,727.58</td><td>\$133,387.08</td></tr><tr><td></td><td></td><td>\$42,727.58</td><td>\$133,387.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$42,727.58	\$133,387.08			\$42,727.58	\$133,387.08	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$42,727.58	\$133,387.08											
		\$42,727.58	\$133,387.08											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 9113 Date Filed: 07/07/2006 Docketed Total: \$116,590.48 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$16,141.07</td><td>\$100,449.41</td></tr><tr><td></td><td></td><td>\$16,141.07</td><td>\$100,449.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,141.07	\$100,449.41			\$16,141.07	\$100,449.41	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$16,141.07	\$100,449.41											
		\$16,141.07	\$100,449.41											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 12695 Date Filed: 07/28/2006 Docketed Total: \$120,459.00 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$120,459.00 \$120,459.00	 <

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 12693 Date Filed: 07/28/2006 Docketed Total: \$1,494,571.82 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$16,213.43</td><td>\$1,478,358.39</td></tr><tr><td></td><td></td><td>\$16,213.43</td><td>\$1,478,358.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,213.43	\$1,478,358.39			\$16,213.43	\$1,478,358.39	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$16,213.43	\$1,478,358.39											
		\$16,213.43	\$1,478,358.39											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 11256 Date Filed: 07/27/2006 Docketed Total: \$2,405,898.43 Filing Creditor Name and Address: CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,950,968.78</div></div></div> <div>\$1,950,968.78</div>	<div>Modified Total: \$1,950,968.78</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,950,968.78</div></div></div> <div>\$1,950,968.78</div>
	<div>Claim Holder Name and Address</div> <div>CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$293,785.09</div></div></div> <div>\$293,785.09</div>	<div>Modified Total: \$401,296.27</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$401,296.27</div></div></div> <div>\$401,296.27</div>
Claim: 1201 Date Filed: 12/19/2005 Docketed Total: \$104,504.04 Filing Creditor Name and Address: ELECTRONIC SOLUTIONS INC 1590 PAGE INDUSTRIAL BLVD ST LOUIS, MO 63132	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$104,504.04</div></div></div> <div>\$104,504.04</div>	<div>Modified Total: \$101,001.74</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$101,001.74</div></div></div> <div>\$101,001.74</div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 14837 Date Filed: 07/31/2006 Docketed Total: \$115,123.63 Filing Creditor Name and Address: EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$40,950.67 <u>Unsecured</u> \$74,172.96 \$40,950.67\$74,172.96	

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 2342 Date Filed: 03/20/2006 Docketed Total: \$2,801,641.96 Filing Creditor Name and Address: FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333	Claim Holder Name and Address FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,801,641.96 \$2,801,641.96	 <

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<div>Claim: 16511</div> <div>Date Filed: 06/08/2006</div> <div>Docketed Total: \$59,175.40</div> <div>Filing Creditor Name and Address: FRAENKISCHE USA LP SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA, GA 30309</div>	<div>Claim Holder Name and Address</div> <div>FRAENKISCHE USA LP SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA, GA 30309</div> <div>Docketed Total: \$59,175.40</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$59,175.40</td></tr><tr><td></td><td></td><td></td><td>\$59,175.40</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,175.40				\$59,175.40	<div>Modified Total: \$32,056.78</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$32,056.78</td></tr><tr><td></td><td></td><td></td><td>\$32,056.78</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$32,056.78				\$32,056.78
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$59,175.40																							
			\$59,175.40																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$32,056.78																							
			\$32,056.78																							
<div>Claim: 5463</div> <div>Date Filed: 05/10/2006</div> <div>Docketed Total: \$17,971.26</div> <div>Filing Creditor Name and Address: FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240</div>	<div>Claim Holder Name and Address</div> <div>FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240</div> <div>Docketed Total: \$17,971.26</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$17,971.26</td></tr><tr><td></td><td></td><td></td><td>\$17,971.26</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$17,971.26				\$17,971.26	<div>Modified Total: \$10,115.16</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,115.16</td></tr><tr><td></td><td></td><td></td><td>\$10,115.16</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,115.16				\$10,115.16
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$17,971.26																							
			\$17,971.26																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$10,115.16																							
			\$10,115.16																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 10191 Date Filed: 07/21/2006 Docketed Total: \$7,020.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$7,020.00 \$7,020.00	 <

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<p>Claim: 15064 Date Filed: 07/31/2006 Docketed Total: \$5,895,235.82 Filing Creditor Name and Address: GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004</p>	<p>Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640</p>	<p>Modified Total: \$5,711,817.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$5,711,817.00</p> <p>\$5,711,817.00</p>
<p>Claim: 9798 Date Filed: 07/18/2006 Docketed Total: \$37,253.38 Filing Creditor Name and Address: GREER STOP NUT INC CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067</p>	<p>Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p> <p>Docketed Total: \$37,253.38</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$37,253.38</p> <p>\$37,253.38</p>	<p>Modified Total: \$28,772.36</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$28,772.36</p> <p>\$28,772.36</p>
<p>Claim: 4427 Date Filed: 05/02/2006 Docketed Total: \$139,123.46 Filing Creditor Name and Address: HAMMOND GROUP INC 1414 FIELD ST BLDG B HAMMOND, IN 46320-173</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$139,123.46</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$15,397.30 \$123,726.16</p> <p>\$15,397.30 \$123,726.16</p>	<p>Modified Total: \$137,745.38</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$137,745.38</p> <p>\$137,745.38</p>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 9352 Date Filed: 07/11/2006 Docketed Total: \$4,948,005.65 Filing Creditor Name and Address: HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	Claim Holder Name and Address HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,948,005.65 \$4,948,005.65	 <

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 13445 Date Filed: 07/31/2006 Docketed Total: \$52,318.51 Filing Creditor Name and Address: JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710	Claim Holder Name and Address JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$52,318.51 \$52,318.51	 <

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<p>Claim: 15483 Date Filed: 07/31/2006 Docketed Total: \$66,952.29 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44507 _____ _____ \$66,952.29 \$66,952.29</p>	<p>Modified Total: \$64,639.19</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44507 _____ _____ \$64,639.19 \$64,639.19</p>
<p>Claim: 6147 Date Filed: 05/17/2006 Docketed Total: \$2,996,365.10 Filing Creditor Name and Address: LITTELFUSE INC LITTELFUSE INC 800 NORTHWEST HIGHWAY DES PLAINES, IL 60016</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$2,996,365.10 \$2,996,365.10</p>	<p>Modified Total: \$2,984,898.81</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$2,984,898.81 \$2,984,898.81</p>
<p>Claim: 12161 Date Filed: 07/28/2006 Docketed Total: \$875,135.40 Filing Creditor Name and Address: MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY</p>	<p>Claim Holder Name and Address MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$875,135.40 \$875,135.40</p>	<p>Modified Total: \$794,954.68</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$794,954.68 \$794,954.68</p>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 15211</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$1,352,891.10</div> <div>Filing Creditor Name and Address:</div> <div>MILLENNIUM INDUSTRIES CORPORATION</div> <div>CLARK HILL PLC</div> <div>500 WOODWARD AVE STE 3500</div> <div>DETROIT, MI 48226-3435</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC</div> <div>411 W PUTNAM AVE STE 225</div> <div>GREENWICH, CT 06830</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$704,727.68</div></div><div><div>Unsecured</div><div>\$648,163.42</div></div></div> <div><div>\$704,727.68</div><div>\$648,163.42</div></div>	<div><div></div><div>Modified Total: \$626,637.92</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$626,637.92</div></div></div> <div><div></div><div>\$626,637.92</div></div>
<div>Claim: 12043</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$30,000.00</div> <div>Filing Creditor Name and Address:</div> <div>MINNICK RALPH D</div> <div>LAUDIG GEORGE RUTHERFORD & SIPES</div> <div>156 E MARKET ST</div> <div>STE 600</div> <div>INDIANAPOLIS, IN 46204</div>	<div>Claim Holder Name and Address</div> <div>MINNICK RALPH D</div> <div>LAUDIG GEORGE RUTHERFORD & SIPES</div> <div>156 E MARKET ST</div> <div>STE 600</div> <div>INDIANAPOLIS, IN 46204</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$30,000.00</div></div></div> <div><div></div><div>\$30,000.00</div></div>	<div><div></div><div>Modified Total: \$5,000.00</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$5,000.00</div></div></div> <div><div></div><div>\$5,000.00</div></div>
<div>Claim: 10400</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$237,792.65</div> <div>Filing Creditor Name and Address:</div> <div>NATIONAL INSTRUMENTS CORP</div> <div>11500 NORTH MOPAC EXPRESSWAY</div> <div>AUSTIN, TX 78759</div>	<div>Claim Holder Name and Address</div> <div>NATIONAL INSTRUMENTS CORP</div> <div>11500 NORTH MOPAC EXPRESSWAY</div> <div>AUSTIN, TX 78759</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$237,792.65</div></div></div> <div><div></div><div>\$237,792.65</div></div>	<div><div></div><div>Modified Total: \$233,891.61</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$233,891.61</div></div></div> <div><div></div><div>\$233,891.61</div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<div>Claim: 9771</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$977,354.65</div> <div>Filing Creditor Name and Address: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067</div>	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div>Docketed Total: \$977,354.65</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$977,354.65</td></tr><tr><td></td><td></td><td></td><td>\$977,354.65</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$977,354.65				\$977,354.65	<div>Modified Total: \$775,000.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$775,000.00</td></tr><tr><td></td><td></td><td></td><td>\$775,000.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$775,000.00				\$775,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$977,354.65																							
			\$977,354.65																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$775,000.00																							
			\$775,000.00																							
<div>Claim: 11429</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$278,019.25</div> <div>Filing Creditor Name and Address: P & R INDUSTRIES INC EFT 1524 CLINTON AVE N ROCHESTER, NY 14621</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div>Docketed Total: \$278,019.25</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$278,019.25</td></tr><tr><td></td><td></td><td></td><td>\$278,019.25</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$278,019.25				\$278,019.25	<div>Modified Total: \$275,394.25</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$275,394.25</td></tr><tr><td></td><td></td><td></td><td>\$275,394.25</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$275,394.25				\$275,394.25
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$278,019.25																							
			\$278,019.25																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$275,394.25																							
			\$275,394.25																							
<div>Claim: 11190</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$87,844.88</div> <div>Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div>Docketed Total: \$87,844.88</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$87,844.88</td></tr><tr><td></td><td></td><td></td><td>\$87,844.88</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$87,844.88				\$87,844.88	<div>Modified Total: \$75,605.41</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$75,605.41</td></tr><tr><td></td><td></td><td></td><td>\$75,605.41</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$75,605.41				\$75,605.41
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44610			\$87,844.88																							
			\$87,844.88																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$75,605.41																							
			\$75,605.41																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 11191 Date Filed: 07/26/2006 Docketed Total: \$56,219.54 Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$56,219.54</td></tr><tr><td></td><td></td><td></td><td>\$56,219.54</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$56,219.54				\$56,219.54	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44567			\$56,219.54											
			\$56,219.54											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 10580 Date Filed: 07/25/2006 Docketed Total: \$203,432.68 Filing Creditor Name and Address: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$203,432.68</td><td></td><td></td></tr><tr><td></td><td>\$203,432.68</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$203,432.68				\$203,432.68			 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$203,432.68													
	\$203,432.68													

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 13775 Date Filed: 07/31/2006 Docketed Total: \$188,727.41 Filing Creditor Name and Address: PLATING TECHNOLOGY INC 800 FREBIS AVE COLUMBUS, OH 43206	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$188,727.41</td></tr><tr><td></td><td></td><td></td><td>\$188,727.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$188,727.41				\$188,727.41	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$188,727.41											
			\$188,727.41											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 15627 Date Filed: 07/31/2006 Docketed Total: \$147,402.29 Filing Creditor Name and Address: PREMIER PRODUCTS INC 3030 KERSTEN CT KALAMAZOO, MI 49048	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$147,402.29</div></div> <div>\$147,402.29</div>	<div>Modified Total: \$144,511.61</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$144,511.61</div></div> <div>\$144,511.61</div>
Claim: 12047 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: PROUD DOUGLAS AND ESTHER L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503	Claim Holder Name and Address PROUD DOUGLAS AND ESTHER L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$30,000.00</div></div> <div>\$30,000.00</div>	<div>Modified Total: \$5,000.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$5,000.00</div></div> <div>\$5,000.00</div>
Claim: 2073 Date Filed: 02/21/2006 Docketed Total: \$29,268.00 Filing Creditor Name and Address: QUICK CABLE CORPORATION 3700 QUICK DR FRANKSVILLE, WI 53126	Claim Holder Name and Address MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$29,268.00</div></div> <div>\$29,268.00</div>	<div>Modified Total: \$28,260.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$28,260.00</div></div> <div>\$28,260.00</div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 16334 Date Filed: 09/25/2006 Docketed Total: \$398,139.37 Filing Creditor Name and Address: RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> 05-44640 <div>\$398,139.37</div> <div>\$398,139.37</div>	<div>Modified Total: \$352,725.84</div> <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> 05-44640 <div>\$352,725.84</div> <div>\$352,725.84</div>
Claim: 11264 Date Filed: 07/27/2006 Docketed Total: \$673,272.82 Filing Creditor Name and Address: REPUBLIC ENGINEERED PRODUCTS INC MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100 CLEVELAND, OH 44114	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> 05-44481 <div>\$673,272.82</div> <div>\$673,272.82</div>	<div>Modified Total: \$673,122.03</div> <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> 05-44640 <div>\$673,122.03</div> <div>\$673,122.03</div>
Claim: 8863 Date Filed: 06/30/2006 Docketed Total: \$25,198.10 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> 05-44640 <div>\$25,198.10</div> <div>\$25,198.10</div>	<div>Modified Total: \$23,290.40</div> <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> 05-44640 <div>\$23,290.40</div> <div>\$23,290.40</div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<div>Claim: 8860</div> <div>Date Filed: 06/30/2006</div> <div>Docketed Total: \$4,745.00</div> <div>Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024</div>	<div>Claim Holder Name and Address</div> <div>RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024</div> <div>Docketed Total: \$4,745.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$4,745.00</td></tr><tr><td></td><td></td><td></td><td>\$4,745.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$4,745.00				\$4,745.00	<div>Modified Total: \$3,200.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$3,200.00</td></tr><tr><td></td><td></td><td></td><td>\$3,200.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$3,200.00				\$3,200.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$4,745.00																							
			\$4,745.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44507			\$3,200.00																							
			\$3,200.00																							
<div>Claim: 8858</div> <div>Date Filed: 06/30/2006</div> <div>Docketed Total: \$12,982.30</div> <div>Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024</div>	<div>Claim Holder Name and Address</div> <div>RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024</div> <div>Docketed Total: \$12,982.30</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,982.30</td></tr><tr><td></td><td></td><td></td><td>\$12,982.30</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,982.30				\$12,982.30	<div>Modified Total: \$12,864.15</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,864.15</td></tr><tr><td></td><td></td><td></td><td>\$12,864.15</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,864.15				\$12,864.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$12,982.30																							
			\$12,982.30																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$12,864.15																							
			\$12,864.15																							
<div>Claim: 4011</div> <div>Date Filed: 05/01/2006</div> <div>Docketed Total: \$30,350.37</div> <div>Filing Creditor Name and Address: ROOT NEAL & CO INC 64 PEABODY ST BUFFALO, NY 14240</div>	<div>Claim Holder Name and Address</div> <div>MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</div> <div>Docketed Total: \$30,350.37</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$30,350.37</td></tr><tr><td></td><td></td><td></td><td>\$30,350.37</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$30,350.37				\$30,350.37	<div>Modified Total: \$25,682.68</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,682.68</td></tr><tr><td></td><td></td><td></td><td>\$25,682.68</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,682.68				\$25,682.68
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$30,350.37																							
			\$30,350.37																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$25,682.68																							
			\$25,682.68																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 15692 Date Filed: 07/31/2006 Docketed Total: \$12,209.13 Filing Creditor Name and Address: SIEMENS BULDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603	Claim Holder Name and Address SIEMENS BULDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603 Docketed Total: \$12,209.13 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$12,209.13</td><td></td><td></td></tr><tr><td></td><td>\$12,209.13</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$12,209.13				\$12,209.13			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$12,209.13													
	\$12,209.13													

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	<div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD C O US BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES 1420 FIFTH AVE 7TH FL SEATTLE, WA 98101</div> <div>Docketed Total: \$1,000,000.00</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,000,000.00</td></tr><tr><td></td><td></td><td></td><td>\$1,000,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,000,000.00				\$1,000,000.00	<div>Modified Total: \$952,100.11</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$952,100.11</td></tr><tr><td></td><td></td><td></td><td>\$952,100.11</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$952,100.11				\$952,100.11
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,000,000.00																							
			\$1,000,000.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$952,100.11																							
			\$952,100.11																							
	<div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$5,153,413.36</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,153,413.36</td></tr><tr><td></td><td></td><td></td><td>\$5,153,413.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,153,413.36				\$5,153,413.36	<div>Modified Total: \$4,906,565.43</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,906,565.43</td></tr><tr><td></td><td></td><td></td><td>\$4,906,565.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,906,565.43				\$4,906,565.43
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,153,413.36																							
			\$5,153,413.36																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$4,906,565.43																							
			\$4,906,565.43																							
Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$72,034.20 Filing Creditor Name and Address: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div>Docketed Total: \$72,034.20</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$72,034.20</td></tr><tr><td></td><td></td><td></td><td>\$72,034.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$72,034.20				\$72,034.20	<div>Modified Total: \$72,025.32</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$72,025.32</td></tr><tr><td></td><td></td><td></td><td>\$72,025.32</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$72,025.32				\$72,025.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$72,034.20																							
			\$72,034.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$72,025.32																							
			\$72,025.32																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
Claim: 8094 Date Filed: 06/16/2006 Docketed Total: \$271.50 Filing Creditor Name and Address: TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215	Claim Holder Name and Address TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$271.50</td><td></td></tr><tr><td></td><td></td><td>\$271.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$271.50				\$271.50		 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$222.89</td><td></td></tr><tr><td></td><td></td><td>\$222.89</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$222.89				\$222.89	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$271.50																								
		\$271.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$222.89																								
		\$222.89																								
Claim: 12828 Date Filed: 07/28/2006 Docketed Total: \$2,696,313.72 Filing Creditor Name and Address: TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION TCS AMERICA 101 PK AVE 26TH FL NEW YORK, NY 10178	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,696,313.72</td></tr><tr><td></td><td></td><td></td><td>\$2,696,313.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,696,313.72				\$2,696,313.72	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,671,979.95</td></tr><tr><td></td><td></td><td></td><td>\$2,671,979.95</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,671,979.95				\$2,671,979.95
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,696,313.72																							
			\$2,696,313.72																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,671,979.95																							
			\$2,671,979.95																							
Claim: 16583 Date Filed: 03/20/2007 Docketed Total: \$206,964.00 Filing Creditor Name and Address: TESTEQUITY INC 2450 TURQUOISE CIR THOUSAND OAKS, CA 91320	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$206,964.00</td></tr><tr><td></td><td></td><td></td><td>\$206,964.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$206,964.00				\$206,964.00	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$166,885.00</td></tr><tr><td></td><td></td><td></td><td>\$166,885.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$166,885.00				\$166,885.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$206,964.00																							
			\$206,964.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$166,885.00																							
			\$166,885.00																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 10373</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$61,309.20</div> <div>Filing Creditor Name and Address:</div> <div>THE DAYTON POWER AND LIGHT COMPANY</div> <div>1065 WOODMAN DR</div> <div>DAYTON, OH 45432</div>	<div>Claim Holder Name and Address</div> <div>THE DAYTON POWER AND LIGHT COMPANY</div> <div>1065 WOODMAN DR</div> <div>DAYTON, OH 45432</div> <div>Docketed Total: \$61,309.20</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$61,309.20</div></div></div><div></div><div>\$61,309.20</div></div></div>	<div>Modified Total: \$37,272.92</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$37,272.92</div></div></div><div></div><div>\$37,272.92</div></div></div>
<div>Claim: 2340</div> <div>Date Filed: 03/20/2006</div> <div>Docketed Total: \$5,083.55</div> <div>Filing Creditor Name and Address:</div> <div>VERIZON NORTH INC</div> <div>404 BROCK DR</div> <div>BLOOMINGTON, IL 61701</div>	<div>Claim Holder Name and Address</div> <div>VERIZON NORTH INC</div> <div>404 BROCK DR</div> <div>BLOOMINGTON, IL 61701</div> <div>Docketed Total: \$5,083.55</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$5,083.55</div></div></div><div></div><div>\$5,083.55</div></div></div>	<div>Modified Total: \$4,200.00</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$4,200.00</div></div></div><div></div><div>\$4,200.00</div></div></div>
<div>Claim: 11640</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$6,183,936.00</div> <div>Filing Creditor Name and Address:</div> <div>VICTORY PACKAGING LP</div> <div>VICTORY PACKAGING LLP</div> <div>3555 TIMMONS LAND STE 1440</div> <div>HOUSTON, TX 77027</div>	<div>Claim Holder Name and Address</div> <div>VICTORY PACKAGING LP</div> <div>VICTORY PACKAGING LLP</div> <div>3555 TIMMONS LAND STE 1440</div> <div>HOUSTON, TX 77027</div> <div>Docketed Total: \$6,183,936.00</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div>UNL</div></div><div><div><u>Unsecured</u></div><div>\$6,183,936.00</div></div></div><div></div><div>UNL</div><div>\$6,183,936.00</div></div></div>	<div>Modified Total: \$3,764,666.98</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$3,764,666.98</div></div></div><div></div><div>\$3,764,666.98</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 12052</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$30,000.00</div> <div>Filing Creditor Name and Address: WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503</div>	<div>Claim Holder Name and Address</div> <div>WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$30,000.00</div></div></div><div></div><div>\$30,000.00</div></div></div>	<div></div> <div><div>Modified Total:</div><div>\$5,000.00</div></div> <div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$5,000.00</div></div></div><div></div><div>\$5,000.00</div></div>
<div>Claim: 16447</div> <div>Date Filed: 12/08/2006</div> <div>Docketed Total: \$76,844.72</div> <div>Filing Creditor Name and Address: WRIGHT PLASTIC PRODUCTS CO LLC 201 CONDENSERY RD SHERIDAN, MI 48884</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44567</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$76,844.72</div></div></div><div></div><div>\$76,844.72</div></div></div>	<div></div> <div><div>Modified Total:</div><div>\$72,148.40</div></div> <div><div><div><div><u>Case Number*</u></div><div>05-44567</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$72,148.40</div></div></div><div></div><div>\$72,148.40</div></div>
		<div>Total Claims To Be Modified: 90</div> <div>Total Amount As Docketed: \$72,240,178.95</div> <div>Total Amount As Modified: \$65,350,525.74</div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 16606 Date Filed: 05/14/2007 Creditor's Name and Address: 1ST CHOICE HEATING & COOLING INC JOEL D APPLEBAUM P36774 CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226	Debtor: DELPHI CORPORATION (05-44481) Secured: \$22,046.54 Priority: Administrative: Unsecured: Total: \$22,046.54	Claim Number: 16601 Date Filed: 05/15/2007 Creditor's Name and Address: 1ST CHOICE HEATING & COOLING INC JOEL D APPLEBAUM P36774 CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226	Debtor: DELPHI CORPORATION (05-44481) Secured: \$22,046.54 Priority: Administrative: Unsecured: Total: \$22,046.54
Claim Number: 13740 Date Filed: 07/31/2006 Creditor's Name and Address: BREEN COLOR CONCENTRATES INC MARK CONLAN ESQ GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: \$11,505.71 Total: \$11,505.71	Claim Number: 14174 Date Filed: 07/31/2006 Creditor's Name and Address: BREEN COLOR CONCENTRATES INC MARK CONLAN ESQ GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: Administrative: Unsecured: \$11,505.71 Total: \$11,505.71
Claim Number: 16541 Date Filed: 02/13/2007 Creditor's Name and Address: CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: Administrative: Unsecured: \$31,991.00 Total: \$31,991.00	Claim Number: 6321 Date Filed: 05/19/2006 Creditor's Name and Address: CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: \$31,991.00 Total: \$31,991.00
Claim Number: 16515 Date Filed: 02/07/2007 Creditor's Name and Address: CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) Secured: Priority: Administrative: Unsecured: \$38,900.00 Total: \$38,900.00	Claim Number: 1308 Date Filed: 12/27/2005 Creditor's Name and Address: CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: \$38,900.00 Total: \$38,900.00
Claim Number: 14878 Date Filed: 07/31/2006 Creditor's Name and Address: CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: \$76,844.72 Total: \$76,844.72	Claim Number: 16447 Date Filed: 12/08/2006 Creditor's Name and Address: CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	Debtor: DELPHI MECHA'TRONIC SYSTEMS, INC. (05-44567) Secured: Priority: Administrative: Unsecured: \$76,844.72 Total: \$76,844.72

EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 1672	Debtor: DELPHI CORPORATION (05-44481)	Claim Number: 16739	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 01/26/2006		Date Filed: 11/06/2007	
Creditor's Name and Address:	Secured:	Creditor's Name and Address:	Secured:
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	Priority: \$175,000.00	FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND	Priority:
JOHN D HERTZBERG	Administrative:	CONTROL DEVICES INC AND FIRST INERTIA	Administrative
30150 TELEGRAPH RD STE 444	Unsecured: \$458,258.00	SWITCH LIMITED	Unsecured: \$633,258.00
BINGHAM FARMS, MI 48025	Total: \$633,258.00	THOMAS SKIBINSKI	Total: \$633,258.00
		CONTROL DEVICES INC AND FIRST INERTIA	
		SWITCH	
		C O SENSATA TECHNOLOGIES INC	
		529 PLEASANT ST MS B 1	
		ATTLEBORO, MA 02703	

Total Claims To Be Expunged:	6
Total Asserted Amount To Be Expunged:	\$814,545.97

EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
1ST CHOICE HEATING & COOLING I 8147 ISLANDVIEW DR NEWAYGO, MI 49337	15805	Secured: \$12,491.44 Priority: Administrative: Unsecured: Total: \$12,491.44	08/02/2006	DELPHI CORPORATION (05-44481)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	14279	Secured: Priority: Administrative: Unsecured: \$3,649.48 Total: \$3,649.48	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BASF CORPORATION 100 CAMPUS DR FLORHAM PARK, NJ 07932	16200	Secured: Priority: Administrative: Unsecured: \$1,015,234.23 Total: \$1,015,234.23	08/14/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BEAVER VALLEY MANUFACTURING INC IRA RUBIN GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432	11186	Secured: Priority: Administrative: Unsecured: \$180,633.39 Total: \$180,633.39	07/26/2006	DELPHI CORPORATION (05-44481)
BURKBURNETT INDEPENDENT SCHOOL DISTRICT HAROLD LEREW PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 8188 WICHITA FALLS, TX 76307	2076	Secured: \$61,138.40 Priority: Administrative: Unsecured: Total: \$61,138.40	02/21/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CROWN CREDIT COMPANY ATTN RODNEY J HINDERS ESQ 115 N MAIN ST NEW BREMEN, OH 45869	6578	Secured: Priority: Administrative: Unsecured: \$2,152.00 Total: \$2,152.00	05/22/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
FIRST CHOICE HEATING & COOLING INC 8147 ISLANDVIEW DR NEWAYGO, MI 49337	15804	Secured: \$9,555.10 Priority: Administrative: Unsecured: Total: \$9,555.10	08/02/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
JOHN E BENZ & CO JEREMY R JOHNSON ESQ DLA PIPER RUDNICK GRAY CARY US LLP 1251 AVE OF THE AMERICAS NEW YORK, NY 10020-5283	14297	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
JPMORGAN CHASE BANK NA ATTN NEEMA VELUVOLU 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413	11599	Secured: Priority: Administrative: Unsecured: \$432,705.04 Total: \$432,705.04	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MICROSYS TECHNOLOGIES INC 3710 NASHUA DRIVE UNIT 1 MISSISSAUGA, ON L4V 1M5 CANADA	2054	Secured: Priority: Administrative: Unsecured: \$1,775.00 Total: \$1,775.00	02/17/2006	DELPHI CORPORATION (05-44481)
OHIO DEPARTMENT OF TAXATION REBECCA DAUM ATTORNEY BANKRUPTCY DIVISION PO BOX 530 COLUMBUS, OH 43216-0530	16596	Secured: Priority: Administrative: \$2,976.58 Unsecured: Total: \$2,976.58	04/13/2007	DELPHI CORPORATION (05-44481)
OHIO DEPARTMENT OF TAXATION REBECCA L DAUM 30 E BROAD ST COLUMBUS, OH 43215	1426	Secured: Priority: \$5,503.23 Administrative: Unsecured: Total: \$5,503.23	01/03/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)

Total: 12 \$1,727,813.89

* "UNL" denotes an unliquidated claim.

EXHIBIT D-1 - ADJOURNED ASSERTED AMOUNT CLAIM

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																													
Claim: 12190 Date Filed: 07/28/2006 Docketed Total: \$5,738.00 Filing Creditor Name and Address: PORT CITY METAL PRODUCTS INC 601 TERRACE ST MUSKEGON, MI 49443-0786	Claim Holder Name and Address PORT CITY METAL PRODUCTS INC 601 TERRACE ST MUSKEGON, MI 49443-0786 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td>\$5,738.00</td><td></td><td></td></tr><tr><td></td><td>\$5,738.00</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	\$5,738.00				\$5,738.00			<table><tr><td></td><td>Docketed Total:</td><td>\$5,738.00</td><td>Modified Total:</td><td>\$5,738.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$5,738.00</td></tr><tr><td></td><td></td><td></td><td>\$5,738.00</td></tr></table>		Docketed Total:	\$5,738.00	Modified Total:	\$5,738.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$5,738.00				\$5,738.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																												
05-44567	\$5,738.00																														
	\$5,738.00																														
	Docketed Total:	\$5,738.00	Modified Total:	\$5,738.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																												
05-44567			\$5,738.00																												
			\$5,738.00																												
		<p>Total Claims To Be Modified: 1</p> <p>Total Amount As Docketed: \$5,738.00</p> <p>Total Amount As Modified: \$5,738.00</p>																													

* See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 2127 Date Filed: 02/27/2006 Docketed Total: \$2,115,405.67 Filing Creditor Name and Address: CLARION CORPORATION OF AMERICA 661 W REDONDO BEACH BLVD GARDENA, CA 90247	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,115,405.67</td></tr><tr><td></td><td></td><td></td><td>\$2,115,405.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,115,405.67				\$2,115,405.67	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$2,115,405.67											
			\$2,115,405.67											

* See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 10683</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$953,280.40</div> <div>Filing Creditor Name and Address: HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION 420 MOUNTAIN AVE MURRAY HILL, NJ 07974-0006</div>	<div>Claim Holder Name and Address</div> <div>HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION 420 MOUNTAIN AVE MURRAY HILL, NJ 07974-0006</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$953,280.40</div></div></div> <div>\$953,280.40</div>	<div></div> <div>Modified Total: \$166,642.02</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$166,642.02</div></div></div> <div>\$166,642.02</div>
<div>Claim: 9995</div> <div>Date Filed: 07/20/2006</div> <div>Docketed Total: \$57,149.69</div> <div>Filing Creditor Name and Address: IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036</div>	<div>Claim Holder Name and Address</div> <div>IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$57,149.69</div></div></div> <div>\$57,149.69</div>	<div></div> <div>Modified Total: \$44,643.53</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$44,643.53</div></div></div> <div>\$44,643.53</div>

* See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 2548 Date Filed: 04/04/2006 Docketed Total: \$562,192.18 Filing Creditor Name and Address: PBR AUSTRALIA PTY LTD ATTN PETER VALENTINE PO BOX 176 BENTLEIGH E VI 3165, AUSTRALIA</div>	<div>Claim Holder Name and Address PBR AUSTRALIA PTY LTD ATTN PETER VALENTINE PO BOX 176 BENTLEIGH E VI 3165, AUSTRALIA</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$223,390.20</div></div></div> <div>Docketed Total: \$223,390.20</div>	<div><div>Modified Total: \$39,766.37</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$39,766.37</div></div></div> <div>Modified Total: \$39,766.37</div>
	<div>Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$338,801.98</div></div></div> <div>Docketed Total: \$338,801.98</div>	<div><div>Modified Total: \$338,801.98</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$338,801.98</div></div></div> <div>Modified Total: \$338,801.98</div>

* See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 5980 Date Filed: 05/16/2006 Docketed Total: \$9,225,767.18 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC 10215 CANEEL DR KNOXVILLE, TN 37931	Claim Holder Name and Address PBR KNOXVILLE LLC 10215 CANEEL DR KNOXVILLE, TN 37931 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$68,308.80</td><td></td><td></td></tr><tr><td></td><td>\$68,308.80</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$68,308.80				\$68,308.80			<table><tr><td></td><td></td><td>Modified Total:</td><td>\$0.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td>\$0.00</td></tr></table>			Modified Total:	\$0.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00				\$0.00
	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
	05-44640	\$68,308.80																												
		\$68,308.80																												
		Modified Total:	\$0.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$0.00																											
			\$0.00																											
	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,157,458.38</td></tr><tr><td></td><td></td><td></td><td>\$9,157,458.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,157,458.38				\$9,157,458.38	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$9,157,458.38</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,157,458.38</td></tr><tr><td></td><td></td><td></td><td>\$9,157,458.38</td></tr></table>			Modified Total:	\$9,157,458.38	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,157,458.38				\$9,157,458.38
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$9,157,458.38																											
			\$9,157,458.38																											
		Modified Total:	\$9,157,458.38																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$9,157,458.38																											
			\$9,157,458.38																											
		<div>Total Claims To Be Modified: 7</div> <div>Total Amount As Docketed: \$14,182,625.54</div> <div>Total Amount As Modified: \$12,980,269.72</div>																												

* See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-3 - ADJOURNED CLAIM TO BE EXPUNGED PURSUANT TO SETTLEMENT

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PBR COLUMBIA LLC ATTN DAVID WHEELER 201 METROPOLITAN DR WEST COLUMBIA, SC 29170 SPECIAL SITUATIONS INVESTING GROUP INC ATTN AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004	6610	Secured: \$1,508,953.50 Priority: Administrative: Unsecured: \$447,670.98 Total: \$1,956,624.48	05/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		1		\$1,956,624.48

In re Delphi Corporation, et al.

Thirty-Second Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit E - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44554	DELPHI TECHNOLOGIES, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
1ST CHOICE HEATING & COOLING I	15805	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
1ST CHOICE HEATING & COOLING INC	16601	EXHIBIT A - ASSERTED AMOUNT CLAIMS
1ST CHOICE HEATING & COOLING INC	16606	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
ABC TECHNOLOGIES INC	1168	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ADMIRAL TOOL & MFG CO OF ILLINOIS	16406	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AIRGAS EAST INC	14278	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AIRGAS EAST INC	14279	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
AIRGAS SOUTHWEST INC	14277	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMES REESE INC	9816	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC	11264	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY	7514	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC/FASTENAL COMPANY	7514	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14277	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14278	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14279	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
ARGO PARTNERS	16132	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ASM CAPITAL	2317	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC	2317	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ASM CAPITAL II LP	16406	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BANK OF AMERICA N A	5423	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BASF CORPORATION	16200	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
BASF CORPORATION	8012	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	2713	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	9798	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC/CTS CORPORATION	11256	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC/FUTABA CORPORATION OF AMERICA	9261	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAVER VALLEY MANUFACTURING INC	11186	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
BEAVER VALLEY MANUFACTURING INC	16615	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BELLSOUTH TELECOMMUNICATIONS INC	1570	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BREEN COLOR CONCENTRATES INC	13740	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
BURKBURNETT INDEPENDENT SCHOOL DISTRICT	2076	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
CDW COMPUTER CENTERS INC	1659	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	419	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	420	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	88	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5084	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5085	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5087	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CIRCLE BROACH COMPANY INC	9541	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CLARION CORPORATION OF AMERICA	2127	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
CONTI TECH ELASTOMER COATINGS	9079	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10579	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10580	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	13775	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	14795	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	14878	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	15211	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	15222	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	15627	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	16447	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	16479	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	16515	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	16541	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	16570	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	5568	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	6147	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	8012	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY	9109	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	12691	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC	7374	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	9112	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC	7237	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	12686	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	10382	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	9792	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	9113	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN	10387	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	12690	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	12692	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	12693	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION	9793	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	16745	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC/SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTROL MASTERS INC	8219	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CORUS LP	5423	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CREATIVE TECHNIQUES INC	14795	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CROWLEY TOOL CO	16132	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CROWN CREDIT COMPANY	6578	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
CTS CORPORAATION	11256	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC	13458	EXHIBIT A - ASSERTED AMOUNT CLAIMS
DEMAG PLASTICS GROUP CORP	10284	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ELECTRONIC SOLUTIONS INC	1201	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
EMC2 CORPORATION	14837	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
EMPRESAS CA LE TIAXCALA SA DE CV	15511	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FIRST CHOICE HEATING & COOLING INC	15804	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	16739	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FIRSTENERGY SOLUTIONS CORP	2342	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FLEXIBLE AUTOMATION INC	863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FOSTER ELECTRIC USA INC	5568	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FRAENKISCHE USA LP	16511	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FUTABA CORPORATION OF AMERICA	9261	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GCI TECHNOLOGIES INC	16570	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GENERAL ELECTRIC CAPITAL CORP	15452	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC	500	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GOBAR SYSTEMS INC	15429	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	14144	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	14145	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	2127	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15064	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GREER STOP NUT INC	9798	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GRUNER AG	831	EXHIBIT A - ASSERTED AMOUNT CLAIMS
HAMMOND GROUP INC	4427	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
HENKEL SURFACE TECHNOLOGIES	6497	EXHIBIT A - ASSERTED AMOUNT CLAIMS
HEWLETT PACKARD COMPANY	9352	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION	10683	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION	9995	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
ILM TOOL INC	773	EXHIBIT A - ASSERTED AMOUNT CLAIMS
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
IRON MOUNTAIN INFORMATION MANAGEMENT INC	646	EXHIBIT A - ASSERTED AMOUNT CLAIMS

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
JOHN E BENZ & CO	14297	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
JOHN E BENZ & CO	14314	EXHIBIT A - ASSERTED AMOUNT CLAIMS
JOHNSON CONTROLS INC	5976	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
JPMORGAN CHASE BANK NA	11599	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
JPMORGAN CHASE BANK NA	16616	EXHIBIT A - ASSERTED AMOUNT CLAIMS
JUDCO MANUFACTURING INC	13445	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
JUDCO MANUFACTURING INC	16012	EXHIBIT A - ASSERTED AMOUNT CLAIMS
KORTEN QUALITY SYSTEMS LTD	3640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
KYOCERA INDUSTRIAL CERAMICS CORP	12530	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC	9816	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC	4427	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LITTELFUSE INC	6147	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	16395	EXHIBIT A - ASSERTED AMOUNT CLAIMS
LONGACRE MASTER FUND LTD	16583	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	2173	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	9079	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD/SPECIAL SITUATIONS INVESTING GROUP INC	15423	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MAC ARTHUR CORPORATION	11599	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
MAC ARTHUR CORPORATION	16616	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MADISON INVESTMENT TRUST SERIES 38	2073	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MADISON INVESTMENT TRUST SERIES 38	4011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MADISON NICHE OPPORTUNITIES FUND LLC	3640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MARQUARDT GMBH	12161	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MICROSYS TECHNOLOGIES INC	2053	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MICROSYS TECHNOLOGIES INC	2054	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MINNICK RALPH D	12043	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MUSKEGON CASTINGS CORP	12186	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MUSKEGON CASTINGS CORP/SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12186	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NATIONAL INSTRUMENTS CORP	10400	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

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Claim Holder	Claim	Exhibit
NEOSONG USA INC	5053	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NOVELIS CORP	15222	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
OHIO DEPARTMENT OF TAXATION	1426	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
OHIO DEPARTMENT OF TAXATION	16596	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
P & R INDUSTRIES INC EFT	11429	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARK ENTERPRISES OF ROCHESTER INC	16395	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PARKVIEW METAL PRODUCTS	13929	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PARLEX CORPORATION	11190	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARLEX CORPORATION	11191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARLEX CORPORATION	11193	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PBR AUSTRALIA PTY LTD	2548	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
PBR AUSTRALIA PTY LTD/SPECIAL SITUATIONS INVESTING GROUP INC	2548	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
PBR COLUMBIA LLC/SPECIAL SITUATIONS INVESTING GROUP INC	6610	EXHIBIT D-3 - ADJOURNED CLAIM TO BE EXPUNGED PURSUANT TO SETTLEMENT
PBR KNOXVILLE LLC/SPECIAL SITUATIONS INVESTING GROUP INC	5980	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10579	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PHILLIPS ROBERT	12046	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PIC PRODUCTIVITY IMPROVEMENT CTR	2173	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PLATING TECHNOLOGY INC	13775	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC	12187	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PORT CITY METAL PRODUCTS INC	12190	EXHIBIT D-1 - ADJOURNED ASSERTED AMOUNT CLAIM
PPG INDUSTRIES INC	10710	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PREMIER PRODUCTS INC	15627	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PROUD DOUGLAS AND ESTHER	12047	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
QUICK CABLE CORPORATION	2073	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RAWAC PLATING COMPANY	16334	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
REDROCK CAPITAL PARTNERS LLC	863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE	4045	EXHIBIT A - ASSERTED AMOUNT CLAIMS
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING	8863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC	8860	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO	8865	EXHIBIT A - ASSERTED AMOUNT CLAIMS

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Claim Holder	Claim	Exhibit
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS	8858	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC	8874	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ROOT NEAL & CO INC	4011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SBC GLOBAL	1581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SENSUS PRECISION DIE CASTING INC	16479	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SIEMENS BUILDING TECHNOLOGIES INC	15692	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR	15976	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC	12011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11193	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11429	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	1201	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12828	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14144	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14145	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	15423	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	EXHIBIT D-3 - ADJOURNED CLAIM TO BE EXPUNGED PURSUANT TO SETTLEMENT
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC	5980	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

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Claim Holder	Claim	Exhibit
SSOE INC	16541	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT A - ASSERTED AMOUNT CLAIMS
TAX COMMISSIONER OF THE STATE OF OHIO	8094	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION	12828	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TESTEQUITY INC	16583	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TEXAS INSTRUMENTS INCORPORATED AND TEXAS INSTRUMENTS INCORPORATED S&C	2713	EXHIBIT A - ASSERTED AMOUNT CLAIMS
THE DAYTON POWER AND LIGHT COMPANY	10373	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
THE GROWING CONCERN	1507	EXHIBIT A - ASSERTED AMOUNT CLAIMS
VERITAS SOFTWARE CORPORATION	10913	EXHIBIT A - ASSERTED AMOUNT CLAIMS
VERIZON NORTH INC	2340	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
VICTORY PACKAGING LP	11640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V	12052	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
WASHINGTON LABORATORIES LTD	16515	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
WRIGHT PLASTIC PRODUCTS CO LLC	14878	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION